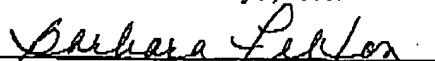


**RECEIVED
CENTRAL FAX CENTER**

Certification Of Facsimile Transmission

I hereby certify that this paper is being facsimile transmitted to (571) 273-8300 at the U.S. Patent and Trademark Office on May 9, 2006.

MAY 09 2006


Barbara Felton

Attorney Docket No.: 100794-00156 (FUJI 19.348)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s)	:	Takashi KAKU
		Ryoji OKITA
Serial No.	:	10/047,132
Filed	:	January 15, 2002
Title	:	NOISE CANCELING METHOD AND APPARATUS
Examiner	:	Freshteh N. Aghdam
Group Art Unit	:	2631
Confirmation No.	:	4267

May 9, 2006

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

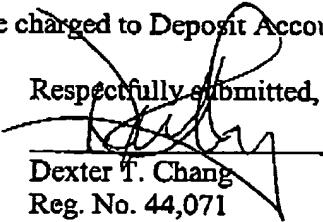
NOTICE OF APPEAL

Sir:

Applicant hereby appeals to the Board of Appeal from the final rejection dated December 9, 2005, of non-allowed claims 1-4 and 7-11.

1. (x) A request for an extension of time to respond to the final rejection for two (2) month(s) is enclosed herewith.
2. (x) A timely response to the final rejection, as provided in 841 O.G. 1411, is enclosed herewith.

Any fee due with this paper may be charged to Deposit Account 50-1290.


Respectfully submitted,

Dexter T. Chang
Reg. No. 44,071

CUSTOMER NUMBER 026304

Telephone: (212) 940-6384

Fax: (212) 940-8986 or 8987

Docket No.: 100794-00156 (FUJI 19.348)

DTC:bf

84133243_1

Certification Of Facsimile Transmission

I hereby certify that this paper is being facsimile transmitted to (571) 273-8300 at the U.S. Patent and Trademark Office on May 9, 2006.

Barbara Felton

Attorney Docket No.: 100794-00156 (FUJI 19.348)IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s) :	Takashi KAKU
	Ryoji OKITA
Serial No. :	10/047,132
Filed :	January 15, 2002
Title :	NOISE CANCELING METHOD AND APPARATUS
Examiner :	Fresh teh N. Aghdam
Group Art Unit :	2631
Confirmation No. :	4267

May 9, 2006

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

NOTICE OF APPEAL

Sir:

Applicant hereby appeals to the Board of Appeal from the final rejection dated December 9, 2005, of non-allowed claims 1-4 and 7-11.

1. (x) A request for an extension of time to respond to the final rejection for two (2) month(s) is enclosed herewith.
2. (x) A timely response to the final rejection, as provided in 841 O.G. 1411, is enclosed herewith.

Any fee due with this paper may be charged to Deposit Account 50-1290.

Respectfully submitted,

Dexter T. Chang
 Reg. No. 44,071

CUSTOMER NUMBER 026304

Telephone: (212) 940-6384

Fax: (212) 940-8986 or 8987

Docket No.: 100794-00156 (FUJI 19.348)

DTC:bf

84133243_1